EXHIBIT 2

------ Original Message ------Subject: Exportaciones v. Iconix
Date: Wed, 5 Sep 2007 12:53:21 -0400

From: Debra Karlstein <DKarlstein@spearsimes.com>

To: Jared Stamell <stamell@ssnyc.com>

Jared --

I write in response to your July 24, 2007 letter.

Defendants object to the form and substance of your document request. Without waiving any such objections, I note that the sentence from the memorandum of law that you quote states, in its entirety:

"Although plaintiff signed and delivered the agreement, *it is undisputed that defendants did not*. Complaint at ¶¶ 18-24." (emphasis in original).

Defendants have no documents bearing on the issue of whether they delivered a signed agreement to plaintiffs. Moreover, you cannot, consistent with your Rule 11 obligations, dispute the fact that defendants never returned a signed agreement because this never occurred.

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